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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Karen Zettel

Title: Utility Accounting and Business Manager

Mailing Address: 7725 W North Avenue
Wauwatosa, WI 53213

Phone: (414) 479-8966

Email Address: kzettel@wauwatosa.net

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: David Simpson

Title: Public Works Director

Mailing Address: 11100 W Walnut Rd
Wauwatosa, WI 53226

Phone: (414) 831-0799

Email Address: dsimpson@wauwatosa.net

Outside contractor responsible for utility operations (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

President, chairman, or head of utility commission/board or committee

Name: Dennis McBride

Title: Mayor

Mailing Address: 7725 W North Avenue
Wauwatosa, WI 53213

Phone: (414) 479-8900

Email Address: mayor@wauwatosa.net

Contact person for cybersecurity issues and events

Name: Jalal Ali

Title: IT Director

Mailing Address: 7725 W North Avenue
Wauwatosa, WI 53213

Phone: (414) 479-8926

Email Address: jali@wauwatosa.net

Identification and Ownership - Contacts

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

Are utility records audited by individuals or firms other than utility employees? Yes No

Date of most recent audit report: 08/31/2023

Period covered by most recent audit: 12/31/22

Individual or firm, if other than utility employee, auditing utility records

Name: Jacob Lenell

Title: Principal

Organization Name: CliftonLarsonAllen LLP

USPS Address: 10700 W Research Dr Suite 200

City State Zip Milwaukee, WI 53226

Telephone: (414) 721-7572

Email Address: Jake.Lenell@claconnect.com

Report Preparation

If an accounting firm or consultant assists with report preparation, select the type of assistance provided

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and /or current year (i.e., utility billing is done by another entity)?

NO

Workforce Diversity

- g Decimal numbers for part time employees are acceptable values for this schedule. Please enter part time employees as a decimal based on the number of hours worked/2080 hours for a fiscal year. An employee who works 30% of full time would be recorded as .30.
- g Use the Footnotes feature to provide an explanation for any variance with the number of employees listed in Schedule F-06 and information about how many staff are part-time employees.
- g Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories. Additional information on classifying employees can be found in the help document.

Category (a)	Employee Count			
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	19.10	5.05	1.20	1
Women	2.20	0.65	0.00	2
Minorities	2.80	0.00	0.00	3
Veterans	3.00	0.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	10,879,671	9,748,276	2
''CdYfUj]b['9I dYbgYg.			3
Operation and Maintenance Expense (401-402)	6,829,634	6,332,237	4
Depreciation Expense (403)	1,019,048	1,001,982	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,039,187	1,093,718	7
''HcHJ' CdYfUj]b['9I dYbgYg	8,887,869	8,427,937	8
''BYhCdYfUj]b['bWta Y	1,991,802	1,320,339	9
Income from Utility Plant Leased to Others (412-413)			10
''I H]ImiCdYfUj]b['bWta Y	1,991,802	1,320,339	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	358,002	130,122	16
Miscellaneous Nonoperating Income (421)	471,314	1,134,549	17
''HcHJ' CH Yf 'bWta Y	829,316	1,264,671	18
''HcHJ' 'bWta Y	2,821,118	2,585,010	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(122,200)	(122,200)	21
Other Income Deductions (426)	267,026	264,541	22
''HcHJ' A]gW' UbYci g' bWta Y8 YXi Wj]cbg	144,826	142,341	23
''bWta Y6 YZfY 'bhYfYgh7\ Uf[Yg	2,676,292	2,442,669	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	271,984	293,534	26
Amortization of Debt Discount and Expense (428)	70,690	31,542	27
Amortization of Premium on Debt--Cr. (429)	62,151	109,504	28
Interest on Debt to Municipality (430)	410,735	386,511	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
''HcHJ' 'bhYfYgh7\ Uf[Yg	691,258	602,083	32
''BYh'bWta Y	1,985,034	1,840,586	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	31,650,751	29,810,549	35
Balance Transferred from Income (433)	1,985,034	1,840,586	36
Miscellaneous Credits to Surplus (434)	30,638	7,880	37
Miscellaneous Debits to Surplus--Debit (435)	387,713	8,264	38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
''HcHJ' I bUddfcdf]UHx'9UfbYX'Gi fd' i g'9bX'cZMYU' fE% L	33,278,710	31,650,751	41

Income Statement Account Details

g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

g If amount of Contributed Plant - Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service - Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	10,879,671		10,879,671	3
Total (Acct. 400)	10,879,671	0	10,879,671	4
Operation and Maintenance Expense (401-402)				5
Derived	6,829,634		6,829,634	6
Total (Acct. 401-402)	6,829,634	0	6,829,634	7
Depreciation Expense (403)				8
Derived	1,019,048		1,019,048	9
Total (Acct. 403)	1,019,048	0	1,019,048	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	1,039,187		1,039,187	15
Total (Acct. 408)	1,039,187	0	1,039,187	16
TOTAL UTILITY OPERATING INCOME	1,991,802	0	1,991,802	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)				22
Interest on bond investments	35,498		35,498	23
Interest on general investments	232,161		232,161	24
INTEREST ON SPECIAL REDEMPTION FUND INVESTMENTS	90,343		90,343	25
Total (Acct. 419)	358,002	0	358,002	26
Miscellaneous Nonoperating Income (421)				27
Contributed Plant - Water		468,809	468,809	28
Impact Fees - Water			0	29
Other miscellaneous income	0	2,505	2,505	30
Total (Acct. 421)	0	471,314	471,314	31
TOTAL OTHER INCOME	358,002	471,314	829,316	32
MISCELLANEOUS INCOME DEDUCTIONS				33
Miscellaneous Amortization (425)				34
Regulatory Liability (253) Amortization	(122,200)		(122,200)	35
Total (Acct. 425)	(122,200)	0	(122,200)	36
Other Income Deductions (426)				37
Depreciation Expense on Contributed Plant - Water		267,026	267,026	38
Total (Acct. 426)	0	267,026	267,026	39

Income Statement Account Details

- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g If amount of Contributed Plant - Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service - Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(122,200)	267,026	144,826	40
INTEREST CHARGES				41
Interest on Long-Term Debt (427)				42
Derived	271,984		271,984	43
Total (Acct. 427)	271,984	0	271,984	44
Amortization of Debt Discount and Expense (428)				45
Bond Issue Expense	70,690		70,690	46
Total (Acct. 428)	70,690	0	70,690	47
Amortization of Premium on Debt--Cr. (429)				48
Bond Premium	62,151		62,151	49
Total (Acct. 429)	62,151	0	62,151	50
Interest on Debt to Municipality (430)				51
Derived	410,735		410,735	52
Total (Acct. 430)	410,735	0	410,735	53
Other Interest Expense (431)				54
Derived	0		0	55
Total (Acct. 431)	0	0	0	56
TOTAL INTEREST CHARGES	691,258	0	691,258	57
NET INCOME	1,780,746	204,288	1,985,034	58
EARNED SURPLUS				59
Unappropriated Earned Surplus (Beginning of Year) (216)				60
Derived	20,121,119	11,529,632	31,650,751	61
Total (Acct. 216)	20,121,119	11,529,632	31,650,751	62
Balance Transferred from Income (433)				63
Derived	1,780,746	204,288	1,985,034	64
Total (Acct. 433)	1,780,746	204,288	1,985,034	65
Miscellaneous Credits to Surplus (434)				66
Prior year audit entry	30,638		30,638	67
Total (Acct. 434)	30,638	0	30,638	68
Miscellaneous Debits to Surplus--Debit (435)				69
Premium Adj	201,933		201,933	70
Prior year audit entry	185,780		185,780	71
Total (Acct. 435)	387,713	0	387,713	72
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	21,544,790	11,733,920	33,278,710	73

Income Statement Account Details

- | |
|---|
| <ul style="list-style-type: none">g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.g If amount of Contributed Plant - Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service - Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information. |
|---|

Income Statement Account Details (Page F-02)

Amount of Contributed Plant - Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service - Plant Financed by Contributions, please explain fully.

421 - Contributed Capital Contract 21-48 now complete, costs associated were in Construction in Progress in 2022.

Amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

Due to new system, premium amortization is now straight line. Adjustments required to match new process going forward.

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Revenues						1
Revenues (account 415)					0	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials					0	6
Taxes					0	7
Total costs and expenses	0	0	0	0	0	8
Net Income (or loss)	0	0	0	0	0	9

Distribution of Total Payroll

- g Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- g Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- g The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- g Provide additional information in the schedule footnotes when necessary.
- g Please see the help guide for examples of how to break out shared costs.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,305,680		1,305,680	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,305,680	0	1,305,680	20

Full-Time Employees (FTE)

g Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

g Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	19.1	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	83,579,797	77,914,786	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	21,848,786	20,816,635	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYhil H]mD'Ubh	61,731,011	57,098,151	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	2,684	2,684	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	1,986,859	1,924,880	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
HcHU' CA Yf DfcdYfmiUbX' bJ Ygfa Ybtg	1,989,543	1,927,564	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	6,474,796	6,186,164	18
Special Deposits (134)	2,000	2,000	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	2,979,887	1,884,207	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	3,278,055	2,680,894	23
Other Accounts Receivable (143)	117,227	48,237	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	193,937	130,507	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	23,354	48,836	33
Miscellaneous Current and Accrued Assets (174)	0	482,807	34
HcHU' 7 i ffYbhUbX' 5 VVfi YX' 5 ggYfg	13,069,256	11,463,652	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	283,077	396,356	42
HcHU' 8 YZffYX' 8 YV]fg	283,077	396,356	43
HCH5 @5 GG9 HG' 5 B8 'CH< 9F ' 896 #HG	77,072,887	70,885,723	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	11,666,457	11,666,457	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	33,278,710	31,650,751	5
“HcHJ” DfcdfjYUfmi7 UdjHJ	44,945,167	43,317,208	6
LONG-TERM DEBT			7
Bonds (221)	8,470,000	9,140,000	8
Advances from Municipality (223)	18,490,000	14,810,000	9
Other Long-Term Debt (224)	0	0	10
“HcHJ” @cb[!HYfa 8 YVh	26,960,000	23,950,000	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	2,925,472	1,278,560	14
Payables to Municipality (233)	951,252	1,008,782	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	186,620	183,526	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	0	0	20
“HcHJ” 7i ffYbhUbX’5 VVW! YX’ @UV]’jYg	4,063,344	2,470,868	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	921,459	635,475	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	182,915	512,172	25
“HcHJ” 8 YZffYX’7 fYX]Jg	1,104,374	1,147,647	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
“HcHJ” CdYfUj[b[’F YgYfj Yg	0	0	32
“HCH5 @@56 =@H9 G’5 B8 ’CH<9F ’7 F98 +HG	77,072,885	70,885,723	33

Net Utility Plant

g Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	77,914,786	0	0	0	2
	77,914,786	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	59,822,528				5
Utility Plant in Service - Contributed Plant (101.2)	18,230,041				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	5,527,228				11
Total Utility Plant	83,579,797	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	15,116,158				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	6,732,628				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	21,848,786	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	61,731,011	0	0	0	27

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

- g Report the amounts charged in the operating sections to Depreciation Expense (403).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- g Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	14,351,033	0	0	0	14,351,033	1
Credits during year						2
Charged Depreciation Expense (403)	1,019,048				1,019,048	3
Depreciation Expense on Meters Charged to Sewer	76,111				76,111	4
Salvage	0				0	5
Total credits	1,095,159	0	0	0	1,095,159	6
Debits during year						7
Book Cost of Plant Retired	330,034				330,034	8
Cost of Removal	0				0	9
Total debits	330,034	0	0	0	330,034	10
Balance end of year (111.1)	15,116,158	0	0	0	15,116,158	11

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

- g Report the amounts charged in the operating sections to Other Income Deductions (426).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- g Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	6,465,602	0	0	0	6,465,602	1
Credits during year						2
Charged Other Income Deductions (426)	267,026				267,026	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	267,026	0	0	0	267,026	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	6,732,628	0	0	0	6,732,628	11

Net Nonutility Property (Accts. 121 & 122)

- g Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- g Other items may be grouped by classes of property.
- g Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Land & land rights	2,684			2,684	2
Total Nonutility Property (121)	2,684	0	0	2,684	3
Less accum. prov. depr. & amort. (122)	0			0	4
Net Nonutility Property	2,684	0	0	2,684	5

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)

	Description (a)	Amount (b)	
Balance first of year		0	1
Additions			2
Provision for uncollectibles during year		0	3
Collection of accounts previously written off: Utility Customers		0	4
Collection of accounts previously written off: Others		0	5
Total Additions		0	6
Accounts Written Off			7
Accounts written off during the year: Utility Customers		0	8
Accounts written off during the year: Others		0	9
Total Accounts Written Off		0	10
Balance End of Year		0	11

Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							1
Fuel (151)					0	0	2
Fuel stock expenses (152)					0	0	3
Plant mat. & oper. sup. (154)					0	0	4
Total Electric Utility	0	0	0	0	0	0	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	193,937	130,507	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	193,937	130,507	9

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
				2
Total	0		0	3
Unamortized premium on debt (251)				
None				4
				5
Series 2016 Adjustment	0	429	24,403 *	6
Series 2016 Premium	7,276	429	62,912	7
Series 2017 Adjustment	0	429	9,174 *	8
Series 2017 Premium	3,417	429	35,259	9
Series 2018 Adjustment	0	429	12,997 *	10
Series 2018 Premium	4,857	429	55,005	11
Series 2019 Adjustment	0	429	140,878 *	12
Series 2019 Premium	26,754	429	284,959	13
Series 2020 Premium	16,116	429	87,643	14
Series 2021 Adjustment	0	429	8,126 *	15
Series 2021 Premium	2,524	429	37,101	16
Series 2022 Adjustment	0	429	6,355 *	17
Series 2022 Premium	1,207	429	10,445	18
Series 2023 Premium	0	429	146,202	19
Total	62,151		921,459	20

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)

Report net discount and expense or premium separately for each security issue.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-14)

General Footnote

New debt issuances tracking system implemented, which required premium/discount amortization methodology change to straight-line.

Capital Paid in by Municipality (Acct. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

	Description (a)	Amount (b)	
Balance first of year		11,666,457	1
Balance end of year		11,666,457	2

Bonds (Acct. 221)

- g Report information required for each separate issue of bonds.
- g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- g Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- g Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mtge Revenue Bonds Series 2013	11/19/2013	01/01/2024	3.00%	200,000	1
Mtge Revenue Bonds Series 2016	06/21/2016	01/01/2036	2.80%	2,925,000	2
Mtge Revenue Bonds Series 2017	11/03/2017	01/01/2037	3.00%	2,475,000	3
Mtge Revenue Bonds Series 2018	11/20/2018	07/01/2038	3.80%	2,870,000	4
Total				8,470,000	5

Notes Payable & Miscellaneous Long-Term Debt

- g Report each class of debt included in Accounts 223, 224 and 231.
- g Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- g Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
2019A GO Bond issue water utility portion	12/02/2019	12/01/2039	2.90%	5,845,000	2
2020 GO Bond issue Water Utility Portion	12/01/2020	12/01/2040	2.20%	3,255,000	3
2021A GO Bond issue Water Utility Portion	12/01/2021	12/01/2041	2.50%	1,670,000	4
2021C GO Bond issue Water Utility Portion	12/01/2021	11/01/2034	2.30%	2,475,000	5
2022 Go Bond Issue Water Utility Portion	12/01/2022	12/01/2037	4.40%	615,000	6
2023 BO Bond Issue Water Utility Portion	12/01/2023	12/01/2043	4.90%	4,630,000	7
Total for Account 223				18,490,000	8

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	1,039,187	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	21,306	5
Total accruals and other credits	1,060,493	6
County, state and local taxes		7
Social Security taxes	95,618	8
PSC Remainder Assessment	13,624	9
Gross Receipts Tax		10
2023 Tax Equivalent reclassified to account 233	951,251	11
Total payments and other debits	1,060,493	12
Balance end of year	0	13

Interest Accrued (Acct. 237)

g Report below interest accrued on each utility obligation.
 g Report customer deposits under account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
MTGE REVENUE BONDS SERIES 2013	6,000	6,000	9,000	3,000	2
MTGE REVENUE BONDS SERIES 2016	44,109	82,219	85,219	41,109	3
MTGE REVENUE BONDS SERIES 2017	39,000	74,250	76,125	37,125	4
MTGE REVENUE BONDS SERIES 2018	57,657	109,515	112,415	54,757	5
Subtotal Bonds (221)	146,766	271,984	282,759	135,991	6
Advances from Municipality (223)	0	0	0	0	7
2019A GO Bond Water Utility Portion	16,911	200,858	202,925	14,844	8
2020A GO Bond Water Utility Portion	6,325	75,377	75,894	5,808	9
2021A GO Bond Water Utility Portion	3,650	43,509	43,800	3,359	10
2021C GO Bond Water Utility Portion	7,374	44,211	44,247	7,338	11
2022B GO Bond Water Utility Portion	2,500	29,729	30,000	2,229	12
2023A GO Bond Water Utility Portion		17,051	0	17,051	13
Subtotal Advances from Municipality (223)	36,760	410,735	396,866	50,629	14
Other Long-Term Debt (224)	0	0	0	0	15
None				0	16
Subtotal Other Long-Term Debt (224)	0	0	0	0	17
Notes Payable (231)	0	0	0	0	18
None				0	19
Subtotal Notes Payable (231)	0	0	0	0	20
Customer Deposits (235)	0	0	0	0	21
None				0	22
Subtotal Customer Deposits (235)	0	0	0	0	23
Total	183,526	682,719	679,625	186,620	24

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Description (a)	Balance End of Year (b)	
Sinking Funds (125)	0	1
Special redemption fund cash	950,483	2
Special redemption fund investments	1,036,376	3
Total (Acct. 125)	1,986,859	4
Cash and Working Funds (131)	0	5
Cash	6,474,796	6
Total (Acct. 131)	6,474,796	7
Special Deposits (134)	0	8
Deposits for postage	2,000	9
Total (Acct. 134)	2,000	10
Temporary Cash Investments (136)	0	11
General account investments	2,979,887	12
Total (Acct. 136)	2,979,887	13
Customer Accounts Receivable (142)	0	14
Water	3,278,055	15
Total (Acct. 142)	3,278,055	16
Other Accounts Receivable (143)	0	17
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work		19
Receivable for cellular equipment	79,145	20
Receivable for hydrant damage	35,127	21
Receivable for hydrant permit	129	22
Receivable from DOT	2,826	23
Total (Acct. 143)	117,227	24
Accrued Utility Revenues (173)	0	25
YE Rev Accrual	23,354	26
Total (Acct. 173)	23,354	27
Miscellaneous Deferred Debits (186)	0	28
Deferred Outflow - Debt Refunding	186,778	29
Deferred Water Tower Painting Costs	96,299	30
Total (Acct. 186)	283,077	31
Accounts Payable (232)	0	32

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Accounts Payable	2,925,472	33
Total (Acct. 232)	2,925,472	34
Payables to Municipality (233)	0	35
Tax equivalent	951,252	36
Total (Acct. 233)	951,252	37
Other Deferred Credits (253)	0	38
Regulatory Liability	0	39
Accrued Vacation	103,770	40
Cell Revenue Adj	79,145	41
Total (Acct. 253)	182,915	42

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Balance Sheet Detail - Other Accounts (Page F-22)

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

233 - Tax Equivalent: This represents the amount due to the City for the payment in lieu of taxes/property tax equivalent.

Return on Rate Base Computation

- g The data used in calculating rate base are averages.
- g Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- g For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
- g For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	59,119,037				59,119,037	2
Materials and Supplies	162,222				162,222	3
Less Average						4
Reserve for Depreciation (111.1)	14,733,595				14,733,595	5
Customer Advances for Construction					0	6
Regulatory Liability	61,100				61,100	7
Average Net Rate Base	44,486,564	0	0	0	44,486,564	8
Net Operating Income	1,991,802				1,991,802	9
Net Operating Income as a percent of Average Net Rate Base	4.48%	N/A	N/A	N/A	4.48%	10

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	122,200	0	0	0	122,200	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	122,200				122,200	5
Balance End of Year	0	0	0	0	0	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

On July 3, 2023 application was approved for authority to construct a water main extension to expand water service in Village of Elm Grove and the City of Wauwatosa, Waukesha and Milwaukee Counties, Wisconsin.

4. Estimated changes in revenues due to rate changes

Effective August 7th, 2023 the Utility was granted authority from the Public Service Commission of Wisconsin to increase water rates as a result of a convention rate case proceeding. The effect of this rate increase will raise average water bills by 28.63% and provide additional revenues of approximately \$2,647,393.

5. Obligations incurred or assumed, excluding commercial paper

On December 1, 2023 the City of Wauwatosa Issued \$4,630,000 General Obligation Bonds.

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Due to new system, premium amortization is now straight line

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	10,472,284	9,259,594	2
Total Sales of Water	10,472,284	9,259,594	3
Other Operating Revenues			4
Forfeited Discounts (470)	84,864	86,759	5
Rents from Water Property (472)	241,988	307,304	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	80,535	94,619	8
Total Other Operating Revenues	407,387	488,682	9
Total Operating Revenues	10,879,671	9,748,276	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	3,252,461	2,968,065	12
Pumping Expenses (620-633)	436,471	435,173	13
Water Treatment Expenses (640-652)	13,620	11,860	14
Transmission and Distribution Expenses (660-678)	1,679,983	1,706,043	15
Customer Accounts Expenses (901-906)	94,133	27,659	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,352,966	1,183,437	18
Total Operation and Maintenance Expenses	6,829,634	6,332,237	19
Other Operating Expenses			20
Depreciation Expense (403)	1,019,048	1,001,982	21
Amortization Expense (404-407)			22
Taxes (408)	1,039,187	1,093,718	23
Total Other Operating Expenses	2,058,235	2,095,700	24
Total Operating Expenses	8,887,869	8,427,937	25
NET OPERATING INCOME	1,991,802	1,320,339	26

Water Operating Revenues - Sales of Water

- g Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- g Report estimated gallons for unmetered sales.
- g Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- g Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- g **Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).**
- g **Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.**

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)	33	6,111	32,923	3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	33	6,111	32,923	8
Metered Sales to General Customers (461)				9
Residential (461.1)	14,340	693,561	5,144,620	10
Commercial (461.2)	785	539,957	2,510,505	11
Industrial (461.3)	19	77,396	289,465	12
Public Authority (461.4)	52	53,557	327,832	13
Multifamily Residential (461.5)	339	143,258	880,893	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	15,535	1,507,729	9,153,315	16
Private Fire Protection Service (462)	246		96,797	17
Public Fire Protection Service (463)	15,568		1,189,249	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	31,382	1,513,840	10,472,284	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Other Operating Revenues (Water)

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- g For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	1,189,249	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	1,189,249	5
Forfeited Discounts (470)		6
Customer late payment charges	84,864	7
Total Forfeited Discounts (470)	84,864	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	241,988	10
Total Rents from Water Property (472)	241,988	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	58,713	16
Final Bill	7,200	17
Non Standard Meter Charge	292	18
Scrap	14,330	19
Total Other Water Revenues (474)	80,535	20

Other Operating Revenues (Water)

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- g For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Other Operating Revenues (Water) (Page W-04)

Explain all amounts in Account 474 in excess of \$10,000.

Account 474 - Scrap sold and return on net investment in meters charged to sewer department calculated as allowable and recorded here.

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)		3,252,167	3,252,167	2,967,689	4
Miscellaneous Expenses (603)		294	294	376	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)			0	0	10
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	0	3,252,461	3,252,461	2,968,065	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)			0	0	16
Fuel for Power Production (621)		722	722	1,594	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		121,850	121,850	125,362	19
Pumping Labor and Expenses (624)	251,536	21,895	273,431	260,426	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)		12,260	12,260	10,283	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)		1,974	1,974	29,615	25
Maintenance of Power Production Equipment (632)		4,555	4,555	1,470	26
Maintenance of Pumping Equipment (633)		21,679	21,679	6,423	27
Total Pumping Expenses	251,536	184,935	436,471	435,173	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)			0	0	30
Chemicals (641)			0	0	31
Operation Labor and Expenses (642)			0	0	32
Miscellaneous Expenses (643)		13,620	13,620	11,860	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)			0	0	36
Maintenance of Water Treatment Equipment (652)			0	0	37
Total Water Treatment Expenses	0	13,620	13,620	11,860	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)			0	0	40

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Storage Facilities Expenses (661)		3,328	3,328	3,906	41
Transmission and Distribution Lines Expenses (662)	15,831	39,008	54,839	45,528	42
Meter Expenses (663)	19,008	30,750	49,758	45,881	43
Customer Installations Expenses (664)		24,618	24,618	38,855	44
Miscellaneous Expenses (665)	38,936		38,936	42,589	45
Rents (666)		17,791	17,791	18,074	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)			0	0	48
Maintenance of Distribution Reservoirs and Standpipes (672)		114,731	114,731	115,212	49
Maintenance of Transmission and Distribution Mains (673)	688,078	482,247	1,170,325	1,137,829	50
Maintenance of Services (675)	12,513	102,818	115,331	79,960	51
Maintenance of Meters (676)	10,806	2,682	13,488	26,859	52
Maintenance of Hydrants (677)	27,185	49,653	76,838	151,350	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	812,357	867,626	1,679,983	1,706,043	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)			0	0	57
Meter Reading Expenses (902)	2,329	2,759	5,088	6,716	58
Customer Records and Collection Expenses (903)	30,152	58,893	89,045	20,943	59
Uncollectible Accounts (904)			0	0	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	32,481	61,652	94,133	27,659	63
SALES EXPENSES					
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					
Administrative and General Salaries (920)	209,306		209,306	240,876	68
Office Supplies and Expenses (921)		22,578	22,578	22,128	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		345,297	345,297	233,468	71
Property Insurance (924)		21,642	21,642	19,725	72
Injuries and Damages (925)		85,187	85,187	45,804	73
Employee Pensions and Benefits (926)		596,437	596,437	583,258	74
Regulatory Commission Expenses (928)		15,060	15,060	6,706	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		9,639	9,639	12,356	77
Rents (931)		9,772	9,772	9,747	78
Maintenance of General Plant (932)		38,048	38,048	9,369	79
Total Administrative and General Expenses	209,306	1,143,660	1,352,966	1,183,437	80

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	1,305,680	5,523,954	6,829,634	6,332,237	81

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 15% and \$10,000 higher or lower than the Last Year amount. Please see the help document for examples.

Account 631-Decrease - Continued work on rehabbing pump houses, less work needed on structure
Account 633-Increase - Continued work on rehabbing pump houses, more repair work needed on pumping equipment
Account 664-Decrease - Less charges from Aqua backflow, cross connection
Account 675-Increase - More service repairs due to leak detection program
Account 676-Decrease - Less staff time and material costs due to completing large meter exchange program
Account 677-Decrease - Less staff time and material costs required for routine maintenance
Account 903-Increase - Increase in credit card processing and bank fees
Account 920-Decrease - Staff time allocated elsewhere
Account 923-Increase - Outside assistance for lead service line replacement plan
Account 925-Increase - Increase costs for both workers compensation and general liability claims
Account 932-Increase - Required maintenance on SCADA system due to failure

Taxes (Acct. 408 - Water)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	951,251	1,008,783	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	21,306	23,491	2
Net Property Tax Equivalent	929,945	985,292	3
Social Security	103,067	107,469	4
PSC Remainder Assessment	13,624	10,365	5
Social security alloc to plant	(7,449)	(9,408)	6
Total Tax Expense	1,039,187	1,093,718	7

Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- g An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- g **Property Tax Equivalent - Total**
 If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the notes.

COUNTY: MILWAUKEE(1)

SUMMARY OF TAX RATES			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	12. Local Tax Rate	mills	7.392959
2. County Tax Rate	mills	4.261196	13. Combined School Tax Rate	mills	9.777655
3. Local Tax Rate	mills	7.392959	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	8.689179	15. Total Local & School Tax Rate	mills	17.170614
5. Vocational School Tax Rate	mills	1.088476	16. Total Tax Rate	mills	23.102468
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.743237
7. Other Tax Rate - Non-Local	mills	1.670658	18. Total Tax Net of State Credit	mills	21.404419
8. Total Tax Rate	mills	23.102468	19. Net Local and School Tax Rate	mills	15.908561
9. Less: State Credit	mills	1.698049	20. Utility Plant, Jan 1	\$	77,914,786
11. Net Tax Rate	mills	21.404419	21. Materials & Supplies	\$	130,507
			22. Subtotal	\$	78,045,293
			23. Less: Plant Outside Limits	\$	0
			24. Taxable Assets	\$	78,045,293
			25. Assessment Ratio	dec.	0.766157
			26. Assessed Value	\$	59,794,948
			27. Net Local and School Tax Rate	mills	15.908561
			28. Tax Equiv. Computed for Current Year	\$	951,251

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 77,914,786
2. Materials & Supplies	\$ 130,507
3. Subtotal	\$ 78,045,293
4. Less: Plant Outside Limits	\$ 0
5. Taxable Assets	\$ 78,045,293
6. Assessed Value	\$ 59,794,948
7. Tax Equiv. Computed for Current Year	\$ 951,251
8. Tax Equivalent per 1994 PSC Report	\$ 491,637
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$
10. Tax Equivalent for Current Year (see notes)	\$ 951,251

Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- g An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- g **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be

Water Property Tax Equivalent - Detail (Page W-07)

Counties listed in this schedule do not match the counties listed in the Water Customers Served schedule, please explain.

All customers served are reported in Milwaukee County and Property Tax Equivalent is calculated for Milwaukee County.

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other tax rate - non local represents the rate charged by the Milwaukee Sewage District.

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	46,395				46,395	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	914,039				914,039	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	960,434	0	0	0	960,434	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	723,564				723,564	17
Other Power Production Equipment (323)	196,900				196,900	18
Electric Pumping Equipment (325)	2,241,157				2,241,157	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	3,161,621	0	0	0	3,161,621	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	35,009				35,009	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	2,369,492				2,369,492	33
Transmission and Distribution Mains (343)	38,667,138	1,184,231	170,340	(30,638)	39,650,391	34
Services (345)	5,409,043	498,952	28,487	(1,029)	5,878,479	35
Meters (346)	2,791,714	16,369	64,435		2,743,648	36

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	3,743,308	30,921	46,522		3,727,707	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	53,015,704	1,730,473	309,784	(31,667)	54,404,726	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	567,435				567,435	42
Office Furniture and Equipment (391)	582	16,310			16,892	43
Computer Equipment (391.1)	71,891				71,891	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	2,312				2,312	46
Tools, Shop and Garage Equipment (394)	264,787	21,900	20,250		266,437	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	9,240				9,240	50
SCADA Equipment (397.1)	361,540				361,540	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	1,277,787	38,210	20,250	0	1,295,747	53
Total utility plant in service directly assignable	58,415,546	1,768,683	330,034	(31,667)	59,822,528	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	58,415,546	1,768,683	330,034	(31,667)	59,822,528	56

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
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- g [PSC Uniform System of Accounts](#)

Water Utility Plant in Service - Plant Financed by Utility or Municipality (Page W-08)

Additions for one or more accounts exceed \$50,000, please explain. If applicable, provide construction authorization and PSC docket number.

- I. Transmissions & Distributions (343): Contracts: Met to Wee to N Mayfair Rd; non-contract various main construction (45 locations)
- II. Services (345): Contracts: N 103rd Street and W North Ave; non-contract various service construction (56 locations)

Retirements for one or more accounts exceed \$50,000, please explain.

- I. Transmissions & Distributions (343): Retire main from contracts: Met to Wee to N Mayfair Rd
 - II. Meters (346): Retire large meters (large meter replacement program coming to an end) and ramping up residential meter exchange replacement program
-

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	364,000				364,000	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	364,000	0	0	0	364,000	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	13,050,218	1,081,176			14,131,394	34
Services (345)	2,206,622	189,097			2,395,719	35
Meters (346)	704,336				704,336	36

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	634,592				634,592	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	16,595,768	1,270,273	0	0	17,866,041	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	16,959,768	1,270,273	0	0	18,230,041	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	16,959,768	1,270,273	0	0	18,230,041	56

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Water Utility Plant in Service - Plant Financed by Contributions (Page W-09)

5 XXJhcbg'Zf'cbYcf'a cfYUWti brg'YI WYX") \$B\$Zd'YUgYI d'Ujb" ZUdd'JWU'Yzdfcj JXYVtbgfii Wjcb'Ui h cfJnUjcb'UbX'DG7 'XcW_Yh number.

Mains (343) Zoo interchange Swan Blvd to Burleigh 21-48 - \$344,772; ARPA - N 68th St 22-08 - \$736,404
Services (345) ARPA N 68th 22-08

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 g If more than one depreciation rate is used, report the average rate in column (c).
 g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	567,122	1.80%	16,321					583,443	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	567,122		16,321	0	0	0	0	583,443	8
PUMPING PLANT									9
Structures and Improvements (321)	621,512	3.20%	11,422					632,934	10
Other Power Production Equipment (323)	15,458	4.40%	8,664					24,122	11
Electric Pumping Equipment (325)	433,081	4.40%	88,828					521,909	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	1,070,051		108,914	0	0	0	0	1,178,965	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	0		0	0	0	0	0	0	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	1,720,706	1.90%	31,295					1,752,001	24
Transmission and Distribution Mains (343)	6,983,819	1.30%	500,060	170,340			2,215	7,315,754	25
Services (345)	1,745,506	2.90%	156,036	28,487			797	1,873,852	26
Meters (346)	374,599	5.50%	150,001	64,435			3,544	463,709	27

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 g If more than one depreciation rate is used, report the average rate in column (c).
 g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	1,316,725	2.20%	81,329	46,522			1,024	1,352,556	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	12,141,355		918,721	309,784	0	0	7,580	12,757,872	30
GENERAL PLANT									31
Structures and Improvements (390)	48,122	2.70%	16,456					64,578	32
Office Furniture and Equipment (391)	582	5.80%						582	33
Computer Equipment (391.1)	50,829	26.70%	6,465					57,294	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	2,312	5.80%						2,312	36
Tools, Shop and Garage Equipment (394)	224,794	5.80%	6,576	20,250				211,120	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	9,240	15.00%						9,240	40
SCADA Equipment (397.1)	236,626	9.20%	13,340					249,966	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	572,505		42,837	20,250	0	0	0	595,092	43
Total accum. prov. directly assignable	14,351,033		1,086,793	330,034	0	0	7,580	15,115,372	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	14,351,033		1,086,793	330,034	0	0	7,580	15,115,372	46

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality (Page W-10)

Adjustments are nonzero for one or more accounts, please explain.

Fixed asset system completes depreciation on a per asset basis versus overall total balance.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 g If more than one depreciation rate is used, report the average rate in column (c).
 g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	14,857	1.80%	7,429					22,286	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	14,857		7,429	0	0	0	0	22,286	8
PUMPING PLANT									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		0	0	0	0	0	0	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	0		0	0	0	0	0	0	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	3,503,528	1.30%	180,828					3,684,356	25
Services (345)	2,063,711	2.90%	64,623					2,128,334	26
Meters (346)	704,336	5.50%						704,336	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 g If more than one depreciation rate is used, report the average rate in column (c).
 g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	179,170	2.20%	14,146					193,316	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	6,450,745		259,597	0	0	0	0	6,710,342	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0							0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	0		0	0	0	0	0	0	43
Total accum. prov. directly assignable	6,465,602		267,026	0	0	0	0	6,732,628	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	6,465,602		267,026	0	0	0	0	6,732,628	46

Age of Water Mains

g If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.

g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.

g Report all pipe larger than 14" diameter in the 14" category.

Pipe Size (a)	Feet of Main											Total (m)	
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)	2021-2030 (l)		
6.000	5,031	99,730	169,035	13,093	175,421	8,232	10,077	9,604	2,083	9,385	631	502,322	1
8.000	4,288	2,173	228	9,579	93,738	6,157	10,012	16,535	44,473	43,323	5,857	236,363	2
10.000				152	927			707				1,786	3
12.000	2,182		37,330	8,017	82,016	3,477		10,713	16,570	15,293	14,642	190,240	4
16.000			698	6,962	45,257	3,668			12,513	20,766	9,744	99,608	5
18.000					11							11	6
20.000					15,404				23	116	335	15,878	7
24.000					25,138	16,029				492	3,513	45,172	8
30.000					765							765	9
Total	11,501	101,903	207,291	37,803	438,677	37,563	20,089	37,559	75,662	89,375	34,722	1,092,145	10

Describe source of information used to develop data:
The Water Utility Business Manager has been tracking all additions/retirements throughout the years, in the absence of a fixed asset system. Going forward, tracking new information more within GIS system.

Sources of Water Supply - Statistics

- g For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- g For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- g If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January						141,362	141,362	1
February						125,327	125,327	2
March						133,560	133,560	3
April						124,277	124,277	4
May						170,418	170,418	5
June						193,054	193,054	6
July						177,387	177,387	7
August						178,100	178,100	8
September						153,787	153,787	9
October						148,612	148,612	10
November						136,731	136,731	11
December						123,508	123,508	12
TOTAL	0	0	0	0	0	1,806,123	1,806,123	13

Water Audit and Other Statistics

- g Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual . Water Audits and Loss Control Programs.
- g For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- g If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)	
WATER AUDIT STATISTICS		1
Finished Water pumped or purchased (000s)	1,806,123	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	1,806,123	4
Less: Gallons (000s) sold to retail customers (billed, metered)	1507729	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	6111	7
Gallons (000s) of Non-Revenue Water	292,283	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	99,897	10
Subtotal: Unbilled Authorized Consumption	99,897	11
Total Water Loss	192,386	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option		14
Gallons (000s) estimated due to data and billing errors		15
Gallons (000s) estimated due to customer meter under-registration	21,450	16
Subtotal Apparent Losses	21,450	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	170,936	18
Gallons (000s) estimated due to unreported and background leakage	0	19
Subtotal Real Losses (leakage)	170,936	20
Non-Revenue Water as percentage of net water supplied	16%	21
Total Water Loss as percentage of net water supplied	11%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	6,980	24
Date of maximum	06/02/2023	25
Cause of maximum		26
Watering of lawns and gardens		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	2,980	28
Date of minimum	02/05/2023	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	909,993	30
If water is purchased:		31
Vendor Name	City of Milwaukee	32
Point of Delivery	Lawns and Gardens	33
Source of purchased water	Surface	34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	45	41
Number of service breaks repaired this year	62	42
Does the utility have an asset management plan?	Yes	43

Water Audit and Other Statistics

- g Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual . Water Audits and Loss Control Programs.
- g For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- g If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Water Audit and Other Statistics

- g Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual . Water Audits and Loss Control Programs.
- g For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- g If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Water Audit and Other Statistics (Page W-15)**General Footnote**

SCADA failure between 7/1/23 - 10/31/23

Sources of Water Supply - Well Information

- g Enter characteristics for each of the utility's functional wells (regardless of whether it is ~~in~~ service or not).
- g Do not include abandoned wells on this schedule.
- g All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- g Abandoned wells should be permanently filled and sealed per Wisconsin Administrative codes Chapters NR811 and NR812.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Sources of Water Supply - Intake Information

--- THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY---

Pumping & Power Equipment

Identification (a)	Location (b)	DNR Well Id (c)	Pump				Pump Motor or Standby Engine					
			Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
BLANCHARD # 1	7300 W BLANCHARD ST		Booster	Distribution	2023	Centrifugal	2,100	2023		Electric	125	1
BLANCHARD # 2	7300 W BLANCHARD ST		Booster	Distribution	2023	Centrifugal	2,100	2023		Electric	125	2
BLANCHARD # 4	7300 W BLANCHARD ST		Primary	Distribution	2023	Centrifugal	2,100	2023		Electric	40	3
BLANCHARD #5	7300 W BLANCHARD ST		Primary	Distribution	2023	Centrifugal	2,100	2023		Electric	40	4
GLENVIEW # 1	108 N GLENVIEW AVE		Primary	Distribution	2020	Centrifugal	800	2020		Electric	20	5
N 64TH STREET # 1	2630 N 64TH STREET		Booster	Distribution	2021	Vertical Turbine	2,500	2021		Electric	125	6
N 64TH STREET # 2	2630 N 64TH STREET		Booster	Distribution	2021	Vertical Turbine	2,500	2021		Electric	125	7
N 64TH STREET # 4	2630 N 64TH STREET		Primary	Distribution	2021	Vertical Turbine	2,500	2021		Electric	60	8
N 64TH STREET # 5	2630 N 64TH STREET		Primary	Distribution	2021	Vertical Turbine	2,500	2021		Electric	60	9
POTTER RD # 1	11000 W POTTER RD		Booster	Distribution	2020	Centrifugal	2,000	2020		Electric	150	10
POTTER RD # 2	11000 W POTTER RD		Booster	Distribution	2020	Centrifugal	2,000	2020		Electric	150	11
POTTER RD # 4	11000 W POTTER RD		Primary	Distribution	2020	Centrifugal	1,800	2020		Electric	60	12
POTTER RD #5	11000 W POTTER RD		Primary	Distribution	2020	Centrifugal	1,800	2020		Electric	60	13

Reservoirs, Standpipes and Elevated Tanks

g Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
64th Street	1	1950	Reservoir	Concrete	3	1,700,000	1
Alice Street	2	1965	Reservoir	Steel	44	1,500,000	2
Burleigh	3	1963	Elevated Tank	Steel	130	2,500,000	3
County	7	1954	Elevated Tank	Steel	203	500,000	4
Feerick	4	1989	Elevated Tank	Steel	176	1,000,000	5
Glenview Avenue	5	1928	Elevated Tank	Steel	192	1,000,000	6
Potter Road	6	1964	Reservoir	Steel	9	2,500,000	7

Water Treatment Plant

- g Provide a generic description for (a). Do not give specific address of location.
- g Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- g Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY - - -

Water Mains

g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.

g Explain all reported adjustments as a schedule footnote.

g For main additions reported in column (e), as a schedule footnote:
 Explain how the additions were funded.
 Also report the amount assessed and the feet of main recorded under this method.
 If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.

g Report all pipe larger than 16" diameter in the 16" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Ductile Iron, Lined (late 1960's to present)	Distribution	6	73				73	1
Other Metal	Distribution	6	504,276		1,250		503,026	2
Other Plastic	Distribution	6	609				609	3
PVC	Distribution	6	1,081	17			1,098	4
Unknown - Does Not Contain Lead	Distribution	6	156				156	5
Ductile Iron, Lined (late 1960's to present)	Distribution	8	3,400				3,400	6
Other Metal	Distribution	8	216,733		456		216,277	7
Other Metal	Supply	8	101				101	8
Other Plastic	Distribution	8	2,362				2,362	9
PVC	Distribution	8	10,418	996			11,414	10
Unknown - Does Not Contain Lead	Distribution	8	169				169	11
Other Metal	Distribution	10	1,786				1,786	12
Ductile Iron, Lined (late 1960's to present)	Distribution	12	132				132	13
Other Metal	Distribution	12	169,689		2,543		167,146	14
Other Plastic	Distribution	12	2,617				2,617	15
PVC	Distribution	12	1,813	693			2,506	16
Unknown - Does Not Contain Lead	Distribution	12	13,077				13,077	17
Ductile Iron, Lined (late 1960's to present)	Transmission	16	2,009				2,009	18
Other Metal	Supply	16	279				279	19
Other Metal	Transmission	16	91,497		937		90,560	20
Other Plastic	Transmission	16	1,442				1,442	21
PVC	Transmission	16	4,599	129			4,728	22
Unknown - Does Not Contain Lead	Distribution	16	5,352				5,352	23
Other Metal	Transmission	18	11				11	24
Other Metal	Supply	20	10,347				10,347	25
Other Metal	Transmission	20	8,532		3,336		5,196	26
PVC	Transmission	20		335			335	27
Ductile Iron, Lined (late 1960's to present)	Transmission	24	154				154	28
Other Metal	Supply	24	13,231				13,231	29
Other Metal	Transmission	24	28,428				28,428	30

Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 36" diameter in the 48" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
PVC	Transmission	24	197	3,162			3,359	31
Other Metal	Supply	30	765				765	32
Total Within Municipality			1,095,335	5,332	8,522		1,092,145	33
Total Utility			1,095,335	5,332	8,522		1,092,145	34

Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 36" diameter in the 36" category.

Water Mains (Page W-21)

Added During Year total is greater than zero, please explain financing following the criteria listed in the schedule headnotes.

Additions are funded through bond funds and TIF districts.

Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g For service lines added during the year in column (d), as a schedule footnote:
 Explain how the additions were financed.
 If assessed against property owners, explain the basis of the assessments.
 If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- g Report service lines separately by diameter and pipe materials.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Copper	0.500	1				1		1
Lead	0.625	43		1		42		2
Copper	0.625	2				2		3
Unknown - May Contain Lead	0.625	1				1		4
Lead	0.750	1,871		11	3	1,863	10	5
Copper	0.750	97			(2)	95	1	6
Unknown - May Contain Lead	0.750	1				1		7
Ductile Iron, Lined (late 1960's to present)	1.000	1				1		8
HDPE	1.000	5			33	38		9
Lead	1.000	5,171		62	17	5,126	25	10
Copper	1.000	4,523	2	10	17	4,532	23	11
Unknown - May Contain Lead	1.000	635			(66)	569	6	12
Unknown - Does Not Contain Lead	1.000	38			(19)	19		13
Ductile Iron, Lined (late 1960's to present)	1.250	2				2		14
HDPE	1.250	516	67		(1)	582	3	15
Lead	1.250	41			(1)	40		16
Copper	1.250	1,900		5	(13)	1,882	11	17
PVC	1.250	1				1		18
Unknown - Does Not Contain Lead	1.250	5			(2)	3		19
HDPE	1.500	1	12		6	19		20
Lead	1.500	4				4		21
Copper	1.500	185		4	(1)	180	4	22
Unknown - May Contain Lead	1.500	2				2		23
Ductile Iron, Lined (late 1960's to present)	2.000	2				2		24
HDPE	2.000	11	14			25	1	25
Lead	2.000	6			(1)	5		26
Copper	2.000	124		2	(4)	118	2	27
Unknown - May Contain Lead	2.000	1				1		28
Ductile Iron, Lined (late 1960's to present)	3.000	5			(1)	4		29

Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- g Report service lines separately by diameter and pipe materials.

Copper	3.000	2		2		30	
Unlined Cast Iron (pre-early 1950's)	3.000	13		13		31	
Unknown - May Contain Lead	3.000	1		(1)	0	32	
Ductile Iron, Lined (late 1960's to present)	4.000	13		(2)	11	33	
HDPE	4.000	1			1	34	
Copper	4.000	1		(1)	0	35	
Unlined Cast Iron (pre-early 1950's)	4.000	27	3	1	25	36	
PVC	4.000	2			2	37	
Unknown - Does Not Contain Lead	4.000	6		(1)	5	38	
Ductile Iron, Lined (late 1960's to present)	6.000	81	1	16	96	2 39	
HDPE	6.000	1			1	40	
Copper	6.000	6		(4)	2	41	
Unlined Cast Iron (pre-early 1950's)	6.000	22			22	1 42	
PVC	6.000	9	2		11	1 43	
Unknown - May Contain Lead	6.000	5		10	15	44	
Unknown - Does Not Contain Lead	6.000	22		(14)	8	45	
Ductile Iron, Lined (late 1960's to present)	8.000	56		28	84	46	
Copper	8.000	2			2	47	
Unlined Cast Iron (pre-early 1950's)	8.000	26		(3)	23	5 48	
PVC	8.000	7	3	1	11	1 49	
Unknown - May Contain Lead	8.000	10		(4)	6	50	
Unknown - Does Not Contain Lead	8.000	3		2	5	51	
Ductile Iron, Lined (late 1960's to present)	10.000	5	1	1	5	52	
Unlined Cast Iron (pre-early 1950's)	10.000	5		2	7	53	
Unknown - Does Not Contain Lead	10.000	2		(2)	0	54	
Ductile Iron, Lined (late 1960's to present)	12.000	5	2	2	5	55	
Unlined Cast Iron (pre-early 1950's)	12.000	1			1	56	
PVC	12.000		3		3	57	
Unknown - Does Not Contain Lead	12.000	2		(2)	0	58	
Utility Total		15,531	103	102	(6)	15,526	96

Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- g Report service lines separately by diameter and pipe materials.

Utility-Owned Water Service Lines (Page W-22)

Additions are greater than zero, please explain financing by following criteria listed in the schedule headnotes.

Additions are funded through bonds & ARPA funding. Brand new parcels, are assessed a TAP fee based on service size, with a total of 4 new TAPS being added in 2023.

Adjustments are nonzero for one or more accounts, please explain.

Continuing TAP audit to update material, sizes and statuses accordingly. Launched new website for customers to reach out to submit photos and/or set up appointments to review their laterals: <https://lead-service-line-inventory-tosa.hub.arcgis.com/pages/mapinfo>

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)	
5/8	6,051	15	50	1	6,017	47	5,635	116	1	2	34						229	6,017	1
3/4	8,874	75	45	2	8,906	43	8,528	200	4	1	146						27	8,906	2
1	433		7	(3)	423	6	152	148	2	3	80						38	423	3
1 1/2	232		6		226	53	26	148	1	2	27						22	226	4
2	154			(1)	153	21	3	96	2	14	23						15	153	5
3	78			(2)	76	43		44	4	8	20							76	6
4	37			1	38	16		18	1	13	6							38	7
6	7				7	7		3	2	2								7	8
8	8				8	8		4	1		3							8	9
10	5			(2)	3	3		2	1									3	10
Total	15,879	90	108	(4)	15,857	247	14,344	779	19	45	339						331	15,857	11

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

2. Indicate the method(s) used to read customer meters

Manually - inside the premises or remote register (# of meter: 24)

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 191)

Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 15325)

Other

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

Meters (Page W-23)

Adjustments are nonzero for one or more meter sizes, please explain.

Completed physical count, updated financial system & adjusted PSC report accordingly

Explain Public Authority (column K) that are more than 5% higher or lower than W-02 Sales of Water - Average No. Customers (column b).

Average number of customers from W-02 includes seasonal, so the meters at the end of the year are lower in column K due to timing.

Residential Meters larger than 2 inches are unusual, please explain.

Larger size meter per customer request.

Wisconsin Administrative Code requires that meters 1 1/2 and 2 inches be tested or replaced every 4 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

Last year, roughly half of the meters were tested with the other half being tested this year.

Wisconsin Administrative Code requires that meters 1 inch or smaller be tested every 10 years or replaced every 20 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

We are on the 20 year cycle and have not come up to the replacement timeline

Hydrants and Distribution System Valves

- g Distinguish between fire and flushing hydrants by lead size.
 Fire hydrants normally have a lead size of 6 inches or greater.
 Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- g Explain all reported adjustments in the schedule footnotes.
- g Report fire hydrants as within or outside the municipal boundaries.
- g Number of hydrants operated during year means: opened and water withdrawn.
- g Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	2,228	33	36		2,225	2
Total Fire Hydrants	2,228	33	36	0	2,225	3
Flushing Hydrants	0				0	4

NR810.13(2)(a) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of Hydrants operated during year	1,157
Number of Distribution System Valves end of year	3,324
Number of Distribution Valves operated during Year	1,150

List of All Station and Wholesale Meters

- g Definition of Station Meter is any meter in service not used to measure customer consumption.
- g Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- g Retail customer meters should not be included in this inventory.

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	Glenview Pump Station	Magnetic	09/11/2023	1
Station Meter	18	64th St Pump Station	Magnetic	09/01/2023	2
Station Meter	18	Blanchard Pump Station	Magnetic	09/01/2023	3
Station Meter	20	Potter Pump Station	Magnetic	09/11/2023	4

Water Conservation Programs

- g List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives. Do not include leak detection, other water loss program costs.
- g If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	0	0	0	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	0	0	0	18
TOTAL CONSERVATION	0	0	0	19

Water Customers Served

- g List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
- g Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located ~~within~~ ^{within} Muni Boundary ~~A~~ refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Milwaukee (City)	5	1
Wauwatosa (City) **	15,523	2
Total - Milwaukee County	15,528	3
Total - Customers Served	15,528	4
Total - Outside Muni Boundary	5	5
Total - Within Muni Boundary **	15,523	6

** = *Within municipal boundary*

Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g Separate reporting of service lines by diameter and pipe material.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (h)	Replaced During Year Using Financial Assistance from Utility (i)
Copper	0.500	1				1		1
Lead	0.625	61				61		2
Unknown - May Contain Lead	0.625	1				1		3
Lead	0.750	2,129		10		2,119	15	4
Copper	0.750	183		2		181	1	5
Unknown - Does Not Contain Lead	0.750	1				1		6
HDPE	1.000	6				6		7
Lead	1.000	6,176		9	(6)	6,161	25	8
Copper	1.000	5,024	1	1	3	5,027	28	9
PVC	1.000	4				4		10
Unknown - May Contain Lead	1.000	730		15	(77)	638	9	11
Unknown - Does Not Contain Lead	1.000	53			50	103		12
HDPE	1.250	184	35			219	1	13
Lead	1.250	40			1	41		14
Copper	1.250	322				322	1	15
PVC	1.250	8			(2)	6		16
Unknown - May Contain Lead	1.250	3				3		17
Unknown - Does Not Contain Lead	1.250	2				2		18
HDPE	1.500	2	1			3		19
Lead	1.500	4				4		20
Copper	1.500	167				167	4	21
PVC	1.500	1				1		22
Unknown - May Contain Lead	1.500	1				1		23
Ductile Iron, Lined (late 1960's to present)	2.000	1				1		24
HDPE	2.000	6	1			7	1	25
Lined Cast Iron (mide-1950's to early 1970)	2.000	1				1		26
Lead	2.000	9		1		8		27
Copper	2.000	105		3		102	1	28
PVC	2.000	1				1		29
Unknown - Does Not Contain Lead	2.000	2				2		30
Copper	2.500	1				1		31
Ductile Iron, Lined (late 1960's to present)	3.000	6		1		5		32

Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g Separate reporting of service lines by diameter and pipe material.

Lined Cast Iron (mide-1950's to early 1970)	3.000	22		1		21	1	33
Copper	3.000	1				1		34
Unknown - May Contain Lead	3.000	1				1		35
Unknown - Does Not Contain Lead	3.000	1		1		0		36
Ductile Iron, Lined (late 1960's to present)	4.000	11		3		8		37
HDPE	4.000	1				1		38
Lined Cast Iron (mide-1950's to early 1970)	4.000	33		1		32		39
Copper	4.000	1				1		40
PVC	4.000		1			1		41
Unknown - Does Not Contain Lead	4.000	5				5		42
Ductile Iron, Lined (late 1960's to present)	6.000	58	8		5	71	2	43
HDPE	6.000	2				2		44
Lined Cast Iron (mide-1950's to early 1970)	6.000	21			(1)	20	1	45
Copper	6.000	5		3		2		46
PVC	6.000	10				10	1	47
Unknown - May Contain Lead	6.000	2			6	8		48
Unknown - Does Not Contain Lead	6.000	22			(11)	11		49
Ductile Iron, Lined (late 1960's to present)	8.000	42	1		24	67		50
HDPE	8.000	1				1		51
Lined Cast Iron (mide-1950's to early 1970)	8.000	19	2			21	4	52
Copper	8.000	1				1		53
PVC	8.000	6	3			9	1	54
Unknown - May Contain Lead	8.000	3			3	6		55
Unknown - Does Not Contain Lead	8.000	9			(5)	4		56
Ductile Iron, Lined (late 1960's to present)	10.000	6				6		57
Lined Cast Iron (mide-1950's to early 1970)	10.000	6	2			8		58
PVC	10.000	1				1		59
Unknown - Does Not Contain Lead	10.000	4			(4)	0		60
Ductile Iron, Lined (late 1960's to present)	12.000				3	3		61
Lined Cast Iron (mide-1950's to early 1970)	12.000				2	2		62
PVC	12.000				2	2		63
Unknown - Does Not Contain Lead	12.000	2			(2)	0		64

Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g Separate reporting of service lines by diameter and pipe material.

Utility Total	15,531	55	51	(9)	15,526	96	65
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Water Residential Customer Data – Disconnection, Arrears, and Tax Roll

- g For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrears, include billed amounts past due and unpaid.

	Description (a)	Amount (b)
Disconnection Notices		
1.	Total number of disconnection notices sent to residential customers for non-payment as of March 31	0
2.	Total number of disconnection notices sent to residential customers for non-payment as of June 30	0
3.	Total number of disconnection notices sent to residential customers for non-payment as of September 30	0
4.	Total number of disconnection notices sent to residential customers for non-payment as of December 31	0
Disconnections		
1.	Total number of residential disconnections of service performed for non-payment as of March 31	0
2.	Total number of residential disconnections of service performed for non-payment as of June 30	0
3.	Total number of residential disconnections of service performed for non-payment as of September 30	0
4.	Total number of residential disconnections of service performed for non-payment as of December 31	0
Arrears (Customers)		
1.	Total number of residential customers with arrears as of March 31	1,730
2.	Total number of residential customers with arrears as of June 30	1,826
3.	Total number of residential customers with arrears as of September 30	1,882
4.	Total number of residential customers with arrears as of December 31	1,771
Arrears (Dollar Amounts)		
1.	Total dollar amount of residential customer arrears as of March 31	289,531
2.	Total dollar amount of residential customer arrears as of June 30	367,878
3.	Total dollar amount of residential customer arrears as of September 30	454,521
4.	Total dollar amount of residential customer arrears as of December 31	246,467
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	1,081
2.	Total dollar amount of residential arrears placed on the tax roll	307,935
	Footnotes	No